

Rule Changes

Eliminating partial section

09.01.35.011.05. Penalty and Interest During Controversy

09.01.35.011.07. When Reports Replace Determinations

09.01.35.061.01 Tolerance Amount

To Statute

Partial section

From Rule	To Statute
09.01.35.011.01. Quarterly Reporting	72-1349 Payment of Contributions – Limitation of Actions
09.01.35.011.02. Contribution Date	72-1349 Payment of Contributions – Limitation of Actions
09.01.35.011.08. Determination of Payment Date	72-1349 Payment of Contributions – Limitation of Actions
09.01.35.011.10. Contribution Report	72-1349 Payment of Contributions – Limitation of Actions
09.01.35.011.10a. Common Paymaster Arrangements	72-1353 Administrative Determinations of Coverage
09.01.35.061.02 Wages	72-1328 Wages
09.01.35.061.03 Wages	72-1328 Wages
09.01.35.061.04 Treatment of Limited Liability Companies	72-1315 Covered Employer
09.01.35.061.05 Domestic Employment	72-1315 Covered Employer
09.01.35.061.06 Casual Labor	72-1316A Exempt Employment
09.01.35.061.07 Willfully	72-13XX (New Section)
09.01.35.132.01 Status Information Required	72-1337 Records and Reports
09.01.35.132.02 Notification to Liable Employer	72-1353 Administrative Determinations of Coverage
09.01.35.132.03 Employer Quarterly Report Forms	72-1349 Payment of Contributions
09.01.35.132.04 Update Requirements	72-1337 Records and Reports
09.01.35.166.01 Limitation on Commencing Administrative Procedures	72-1337 Records and Reports

Whole section

From Rule	To Statute
09.01.35.051. Rounding Wages Reported on Contribution Reports to the Next Lower Dollar Amount	72-1349 Payment of Contributions – Limitation of Actions
09.01.35.056 Application of Payments on Delinquent Accounts	72-1354 Penalty on Unpaid Amounts
09.01.35.062 Substance vs Form	72-1353 Administrative Determinations of Coverage
09.01.35.081 Employer Records	72-1337 Records and Reports
09.01.35.096 Employer Status Report	72-1337 Records and Reports
09.01.35.106 Claims of Exemption	72-1316 Covered Employment
09.01.35.107 Remuneration Paid Constitutes Both Taxable Wages and Excluded Amounts	72-1316 Covered Employment
09.01.35.108 Election to Exempt Corporate Officers	72-1352 Period Termination and Election of Employer Coverage and 72-1352A Corporate Officers-Exemptions from Coverage-Notification-Reinstatement
09.01.35.111 Services Performed Part in Covered Employment and Part in Excluded Employment	72-1316 Covered Employment
09.01.35.131 Farm Commodity Ownership	72-1304 Agricultural Labor
09.01.35.134 Professional Employer Organizations	72-1349B Financing of Benefits by Professional Employer Organizations
09.01.35.186 Accounting and Delinquency Control	72-1357 Adjustments and Refunds
09.01.35.221 Transfer of Experience Rating	72-1351 Experience Rating and Voluntary Transfers of Experience Rating Accounts and 72-1351A Mandatory Transfers of Experience Rating Accounts and Federal Conformity Provisions Regarding Transfers of Experience and Assignment of Rates
09.01.35.231 Experience Rate – Qualifying Period	72-1319 Eligible Employer
09.01.35.241 Board Lodging and Meals	72-1328 Wages
09.01.35.256 Determination of Fair Value of Remuneration for Personal Services	72-1328 Wages
09.01.35.262 Determination of Proper Quarter in Which to Assign and Report Wages	72-1349 Payment of Contributions – Limitation of Actions
09.01.35.263 Determination of Reportable Quarters	72-1349 Payment of Contributions – Limitation of Actions